by city for its own profit, it is not exempt, *City of Louisville v. Com.*, 62 Ky. 295, and it must be used for public purposes, *Newark v. Township of Clinton*, 49 N. J. L. 370. Waterworks and gasworks are property for public purposes, *Dillon Mun. Corps.*, 3rd Ed., Sec. 508; while in *Board of Trustees v. Atlanta*, 113 Ga. 883, public property was said to embrace only such property as is owned by the state and title to which is vested directly in it. Tangible property used for waterworks is subject to taxation, and must be treated as property of a private corporation, *City of Newport v. Com.*, 106 Ky. 434, as contracts for furnishing gas to inhabitants are not made by virtue of its power of local sovereignty, but in the capacity of a private corporation. *Western Saving Fund Society v. City of Phila.*, 31 Pa. St. 175. The majority of cases seem to consider it exempt, saying that the business of conducting a waterworks is a business of public nature, *Rochester v. Rush*, 80 N. Y. 302, being matters within the scope of functions that are attributed to governments, *State v. Toledo*, 48 Ohio St. 112, and buildings and other property owned by municipal corporations and appropriated to public uses are exempt. *Camden v. Village Corporations*, 77 Me. 530. Municipal corporations running waterworks for public purposes exclusively are exempt, but not if run for pecuniary gain, *City of Nashville v. Smith*, 86 Tenn. 213, but the fact that the city charged residents within its corporate limits for water furnished, and thereby realized a considerable revenue, does not defeat the implied exemption from taxation, *Smith v. Nashville*, 88 Tenn. 464; *Summer County v. Wallington*, 66 Kan. 590; *Town of West Hartford v. Board of Water Coms.*, 44 Conn. 360, as the imposition of water rents is only a mode of taxation for raising revenue to carry on the work of government. *Springfield H. & M. Ins. Co. v. Keeseville*, 148 N. Y. 467.

THEATER TICKETS—REFUSAL OF ADMISSION—DAMAGES.—PEOPLE EX REL. BURNHAM V. FLYNN, 82 N. E. 169.—*Held*, that the holder of a ticket of admission to a place of amusement is, on being refused admission, entitled to recover the amount paid therefor and the necessary expenses incurred to attend.

The courts of this country generally hold that a ticket of admission to a public performance is merely a revocable license to witness the performance, the revocation of which entitles the holder to damages as for the breach of a simple contract. *Burton v. Scherff*, 1 Allen 133; *Collister v. Haymen*, 183 N. Y. 250. In some of the earlier cases it has been said that the action is analogous to that of a passenger for the illegal removal from a passenger train, in which case damage for the injury to the plaintiff's feelings and his wounded pride is allowed. *Smith v. Leo*, 92 Hun. 242. But the duties and obligations of common carriers, as distinguished from theater managers, are clearly marked and defined and their liability rests on different grounds. *Horney v. Nixon*, 213 Pa. 20. And although a revocation without just cause, accompanied by a rude ejection, will give rise to an action *ex delicto*, *Joseph v. Bidwell*, 28 La. Ann. 382; *Drew v. Peer*, 93 Pa. 234; and punitive damages may be allowed to be recovered where the statutes of the state make it unlawful to refuse admission to anyone presenting a ticket, *Greenberg v. Western Turf Ass'n*, 140 Cal. 357, the rule generally recognized is that if, in revoking the license, the defendant violated his contract, he is liable for any damages sustained by reason of such breach. *Johnson v. Wilkinson*, 139 Mass. 3.